

ID: CCA\_2009101516360232

Number: **200948046**

Release Date: 11/27/2009

Office:

UILC: 3121.01-00

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**From:**

**Sent:** Thursday, October 15, 2009 4:36:05 PM

**To:**

**Cc:**

**Subject:** Federal Government as One Employer

As we discussed, there is a Revenue Ruling that indicates that the United States government is one employer. It is Revenue Ruling 58-599. It does not specifically deal with the wage base, but it does say the US government is one employer. The Rev Rul also cites a Comptroller General Opinion that would apply. I hope this is helpful.